

DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE DIVISION

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2020

None

Employment Summary

	Male	Female	Total	%
White Employees	207	611	818	68 %
Black Employees	46	318	364	30 %
Other Racial Minorities	6	17	23	2 %
Total Minorities			387	32 %
Total Employees			1,205	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Ad Valorem Assessment Return	26-26-1601	N	N	250,000	Statutory requirement to file annual return	0	0.00
Amusement Machine Tax Register	26-57-404	N	N	200	Statutory requirement to register annually	0	0.00
Beauty Pageant Renewal-BPG	17-21-101	N	N	100	Statutory requirement to register annually	0	0.00
Beef Promotion Assessment Report	2-35-401	N	N	1,350	Statutory requirement to file monthly report	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Beer Excise Tax Report	3-7-104(6)(A)	N	N	500	Statutory requirement to file monthly report	0	0.00
Bingo Distributor Return-BIN	23-114-101	N	N	3	Statutory requirement to file monthly report	0	0.00
Bingo/Raffle Annual License Renewal-BRR	23-114-101	N	N	500	Statutory requirement to register annually	0	0.00
Bingo/Raffle Distributor License form- BRR	23-114-101	N	N	500	Statutory requirement to register annually	0	0.00
Brucellosis & Swine Testing Report	2-40-206	N	N	1,000	Statutory requirement to file monthly report	0	0.00
Catfish Feed Assessment Report	Act 790 of 1999	N	N	200	Statutory requirement to file a report on the 15th day following collection	0	0.00
Cigarette Excise Tax Report	26-57-201	N	N	1,000	Statutory requirement to file monthly report	0	0.00
Cigarette Paper Tax Report	26-57-801	N	N	1,000	Statutory requirement to file monthly report	0	0.00
Coin-Operated Vending Tax Register	Act 928 of 1997	N	N	2,000	Statutory requirement to register annually	0	0.00
Construction Permit Fee Report	Act 474 of 1999	N	N	200	Statutory requirement to file a report on the 15th day following collection	0	0.00
Corn & Grain Sorghum Assessment Report	Act 271 of 1997	N	N	200	Statutory requirement to file monthly report	0	0.00
Driver License Renewal Notice	None	N	N	520,000	To remind people when their license expires	0	0.00

A.C.A. 25-1-201 et seq.

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		Governor	General Assembly				
Electronic Game of Skill Tax Report-EGS	23-113-501	N	N	2	Statutory requirement to file monthly report	0	0.00
Estimated & Withholding Forms	26-51-806	N	N	155,500	Statutory requirement to file	0	0.00
Gross Receipts Tax Regulations	26-52-105	N	N	15,000	To provide sales and use tax reporting information and guidelines	0	0.00
IFTA Quarterly Report	26-55-1102	N	N	25,000	IFTA Agreement requires that all accounts must file a quarterly report	0	0.00
IFTA Renewal Application	26-55-1102	N	N	3,500	IFTA Agreement requires that all accounts must file an annual renewal	0	0.00
Imported Wine Tax Report	3-7-104(4)(5)	N	N	200	Statutory requirement to file monthly report	0	0.00
Income Tax Booklet	26-51-806	N	N	405,000	Statutory requirement to file annual return	0	0.00
Liquor Excise Tax Report	3-7-104	N	N	500	Statutory requirement to file monthly report	0	0.00
LPG Renewal Application	26-56-304	N	N	1,200	Required by the Motor Fuel Tax Law	0	0.00
Moving to Arkansas	None	N	N	1,000	Help new residents understand their tax obligations	0	0.00
Native Wine Tax Report	3-5-409	N	N	100	Statutory requirement to file monthly report	0	0.00
Natural Gas Purchaser Report-NGS	26-58-116	N	N	500	Statutory requirement to file monthly report	0	0.00

A.C.A. 25-1-201 et seq.

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		Governor	General Assembly				
Natural Gas Severance Producer Report-NGS	26-58-115	N	N	500	Statutory requirement to file monthly report	0	0.00
Oil & Brine Museum Fund Report	26-58-302	N	N	300	Statutory requirement to file monthly report	0	0.00
Property Tax Refund Claim Form	26-51-601	N	N	150,000	Statutory requirement to file a claim for refund annually	0	0.00
Registration Renewal Notice	27-14-1014	N	N	1,975,000	Required by law to notify owner of expiration	0	0.00
Rice Promotion Assessment Report	2-20-507	N	N	1,600	Statutory requirement to file monthly report	0	0.00
Sales & Use Tax Reporting Form	26-52-105	N	N	131,800	Statutory Requirement to file monthly/quarterly/annual report	0	0.00
Severance Tax Report	26-58-111	N	N	6,000	Statutory requirement to file monthly report	0	0.00
Soft Drink Assessment Report	26-57-901	N	N	2,500	Statutory requirement to file monthly report	0	0.00
Soybean Promotion Assessment Report	2-20-406	N	N	2,500	Statutory requirement to file monthly report	0	0.00
Starting a New Business	None	N	N	1,000	Provide business operators with a source of information concerning state business tax obligations	0	0.00
Telecommunications Tax Report-TEL	23-17-119	N	N	100	Statutory requirement to file monthly report	0	0.00

A.C.A. 25-1-201 et seq.

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		Governor	General Assembly				
Timber Processing Tax	26-58-111	N	N	5,000	Statutory requirement to file monthly report	0	0.00
Tobacco Excise Tax Report	26-57-201	N	N	1,000	Statutory requirement to file monthly report	0	0.00
Vehicle Certificate of Title	27-14-713	N	N	1,000,000	Required by law to convey ownership	0	0.00
Vehicle Registration Certificate	27-14-713	N	N	2,500,000	Required by law to be carried in vehicle	0	0.00
Waste Tire Assessment Report	23-3-510	N	N	20,000	Statutory requirement to file monthly report	0	0.00
Wheat Promotion Assessment Report	2-20-606	N	N	2,000	Statutory requirement to file monthly report	0	0.00

Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	2019-2020		2020-2021		2020-2021		2021-2022				2022-2023			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
1JN Commercial Drivers License Program	2,721,758	8	4,757,459	10	4,750,342	10	4,766,856	10	4,773,514	10	4,766,856	10	4,773,514	10
236 Individual Income Tax & Ad Valorem Prope	505,338,816	0	780,000,000	0	780,000,000	0	780,000,000	0	780,000,000	0	780,000,000	0	780,000,000	0
237 Corporate Income Tax	49,793,620	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0	200,000,000	0
239 Gasoline Tax Refunds	58,132	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
240 Interstate Motor Fuel Tax Refunds	137,091	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0
241 Miscellaneous Tax Refunds	111,090,774	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0	260,000,000	0
281 Revenue Services Division - Operations	86,792,834	1,428	108,359,726	1,526	106,789,830	1,526	109,070,677	1,557	109,250,719	1,557	109,143,200	1,557	109,323,242	1,557
F10 MV Special Plates	2,882,060	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0
M50 Revenue Miscellaneous Cash	2,355,007	0	24,000,000	0	24,000,000	0	24,000,000	0	24,000,000	0	24,000,000	0	24,000,000	0
Total	761,170,092	1,436	1,402,617,185	1,536	1,401,040,172	1,536	1,403,337,533	1,567	1,403,524,233	1,567	1,403,410,056	1,567	1,403,596,756	1,567

Funding Sources		%		%		%		%		%		%	
Fund Balance	4000005	8,046,165	1.0	9,414,834	0.7	8,157,375	0.6	8,157,375	0.6	7,190,519	0.5	7,183,861	0.5
Special Revenue	4000030	4,090,427	0.5	3,500,000	0.2	3,800,000	0.3	3,800,000	0.3	4,000,000	0.3	4,000,000	0.3
State Central Services	4000035	86,792,834	11.3	108,359,726	7.7	109,070,677	7.8	109,250,719	7.8	109,143,200	7.8	109,323,242	7.8
Cash Fund	4000045	5,237,067	0.7	28,000,000	2.0	16,000,000	1.1	16,000,000	1.1	16,000,000	1.1	16,000,000	1.1
Tax Refunds	4000485	666,418,433	86.5	1,261,500,000	89.4	1,261,500,000	90.2	1,261,500,000	90.2	1,261,500,000	90.2	1,261,500,000	90.2
Total Funds		770,584,926	100.0	1,410,774,560	100.0	1,398,528,052	100.0	1,398,708,094	100.0	1,397,833,719	100.0	1,398,007,103	100.0
Excess Appropriation/(Funding)		(9,414,834)		(8,157,375)		4,809,481		4,816,139		5,576,337		5,589,653	
Grand Total		761,170,092		1,402,617,185		1,403,337,533		1,403,524,233		1,403,410,056		1,403,596,756	

Variance in Fund Balance is due to unfunded appropriation.

FY21 Budget amount in appropriation Commercial Driver's License Program appropriation (1JN) and Revenue Services Division - Operations appropriation (281) exceeds the authorized amount due to salary and matching rate adjustments during the 2019-2021 Biennium.

Analysis of Budget Request

Appropriation: 1JN - Commercial Drivers License Program

Funding Sources: SDL - Commercial Driver License Fund

This appropriation provides for operating expenses of the Arkansas Commercial Driver License Program and for other related purposes as required by the Director of the Department of Finance and Administration (DFA) in carrying out the functions, powers, and duties of the DFA - Revenue Services Division. Fees collected for licenses issued are dedicated as special revenue to support this program.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2021 Authorized.

The Agency is requesting to continue appropriation of \$4,766,856 for both years of the biennium.

The Executive Recommendation provides for the Agency Request and 2 position reclassifications with an increase in Regular Salaries of \$5,398 and Personal Services Matching of \$1,260 for each year of the biennium.

Appropriation Summary

Appropriation: 1JN - Commercial Drivers License Program

Funding Sources: SDL - Commercial Driver License Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	224,499	287,585	282,411	292,284	297,682	292,284	297,682
#Positions		8	10	10	10	10	10	10
Personal Services Matching	5010003	102,041	117,522	115,579	122,220	123,480	122,220	123,480
Operating Expenses	5020002	2,395,218	4,352,352	4,352,352	4,352,352	4,352,352	4,352,352	4,352,352
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		2,721,758	4,757,459	4,750,342	4,766,856	4,773,514	4,766,856	4,773,514
Funding Sources								
Fund Balance	4000005	8,046,165	9,414,834		8,157,375	8,157,375	7,190,519	7,183,861
Special Revenue	4000030	4,090,427	3,500,000		3,800,000	3,800,000	4,000,000	4,000,000
Total Funding		12,136,592	12,914,834		11,957,375	11,957,375	11,190,519	11,183,861
Excess Appropriation/(Funding)		(9,414,834)	(8,157,375)		(7,190,519)	(7,183,861)	(6,423,663)	(6,410,347)
Grand Total		2,721,758	4,757,459		4,766,856	4,773,514	4,766,856	4,773,514

FY21 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2019-2021 Biennium.

Analysis of Budget Request

Appropriation: 236 - Individual Income Tax & Ad Valorem Property Tax Rebates

Funding Sources: TGI - Individual Income Tax Withholding Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used to refund individual taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for property tax rebates levied on the assessed value of all taxable real property, personal property, and utility property in the State.

Continuing level of appropriation is the FY2021 Authorized.

The Agency is requesting to continue appropriation of \$780,000,000 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 236 - Individual Income Tax & Ad Valorem Property Tax Rebates

Funding Sources: TGI - Individual Income Tax Withholding Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	505,319,508	780,000,000	780,000,000	780,000,000	780,000,000	780,000,000	780,000,000
Claims 5110015	19,308	0	0	0	0	0	0
Total	505,338,816	780,000,000	780,000,000	780,000,000	780,000,000	780,000,000	780,000,000
Funding Sources							
Tax Refunds 4000485	505,338,816	780,000,000		780,000,000	780,000,000	780,000,000	780,000,000
Total Funding	505,338,816	780,000,000		780,000,000	780,000,000	780,000,000	780,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	505,338,816	780,000,000		780,000,000	780,000,000	780,000,000	780,000,000

Analysis of Budget Request

Appropriation: 237 - Corporate Income Tax

Funding Sources: TGC - Corporate Income Tax Withholding Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used to make income tax refunds to corporate taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts.

Continuing level of appropriation is the FY2021 Authorized.

The Agency is requesting to continue appropriation of \$200,000,000 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 237 - Corporate Income Tax

Funding Sources: TGC - Corporate Income Tax Withholding Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	49,769,356	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Claims 5110015	24,264	0	0	0	0	0	0
Total	49,793,620	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Funding Sources							
Tax Refunds 4000485	49,793,620	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000
Total Funding	49,793,620	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	49,793,620	200,000,000		200,000,000	200,000,000	200,000,000	200,000,000

Analysis of Budget Request

Appropriation: 239 - Gasoline Tax Refunds

Funding Sources: TBC - Gasoline Tax Refund Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used for making motor fuel tax refunds that come from the fuel tax on gasoline and on diesel. A refund results from an overpayment on taxes paid on fuel by a distributor or a supplier.

Continuing level of appropriation is the FY2021 Authorized.

The Agency is requesting to continue appropriation of \$1,500,000 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 239 - Gasoline Tax Refunds

Funding Sources: TBC - Gasoline Tax Refund Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Claims 5110015	58,132	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	58,132	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Funding Sources							
Tax Refunds 4000485	58,132	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000
Total Funding	58,132	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	58,132	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000

Analysis of Budget Request

Appropriation: 240 - Interstate Motor Fuel Tax Refunds

Funding Sources: TBB - Interstate Motor Fuel Tax Refund Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

The Interstate Motor Fuel Tax Refund fund consists of the amount, estimated quarterly, which is transferred monthly from gross motor fuel taxes and gross special motor fuel tax collections, to be used to pay refunds to interstate users of motor fuels and special motor fuels as set out in A.C.A. §26-55-714 and §26-56-215. The interstate users of motor fuel tax refunds are generated from an over purchase of tax paid fuel, usually diesel, which is used on the highway by a vehicle over 26,001 pounds, purchased by truckers in the State of Arkansas, but where majority of the miles were traveled in another state.

Continuing level of appropriation is the FY2021 Authorized.

The Agency is requesting to continue appropriation of \$20,000,000 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 240 - Interstate Motor Fuel Tax Refunds

Funding Sources: TBB - Interstate Motor Fuel Tax Refund Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	137,091	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total	137,091	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Funding Sources							
Tax Refunds 4000485	137,091	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000
Total Funding	137,091	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	137,091	20,000,000		20,000,000	20,000,000	20,000,000	20,000,000

Analysis of Budget Request

Appropriation: 241 - Miscellaneous Tax Refunds

Funding Sources: MTA - Miscellaneous Revolving Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary. Some of the sources that fall into the category of miscellaneous tax refunds are:

- Cigarette and Tobacco Excise Taxes
- Alcoholic Beverage Excise Taxes
- Promotion Assessments
- Severance Tax
- Amusement Machine Tax
- Soft Drink Tax
- Real Property Transfer Tax
- Waste Tire Fee
- Vending Device Decal Act of 1997
- Construction Nonresidential Surcharge

Continuing level of appropriation is the FY2021 Authorized.

The Agency is requesting to continue appropriation of \$260,000,000 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 241 - Miscellaneous Tax Refunds

Funding Sources: MTA - Miscellaneous Revolving Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	111,090,774	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000
Total	111,090,774	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000	260,000,000
Funding Sources							
Tax Refunds 4000485	111,090,774	260,000,000		260,000,000	260,000,000	260,000,000	260,000,000
Total Funding	111,090,774	260,000,000		260,000,000	260,000,000	260,000,000	260,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	111,090,774	260,000,000		260,000,000	260,000,000	260,000,000	260,000,000

Analysis of Budget Request

Appropriation: 281 - Revenue Services Division - Operations

Funding Sources: HSC - State Central Services

This State Central Services funded appropriation provides for the operation of the Department of Finance and Administration - Revenue Services Division which collects taxes, assures taxpayer compliance with the revenue laws of the State, maintains driver history records and titles and licenses motor vehicles. Sections of the Revenue Services Division include the following offices:

- Assistant Commissioner for Operations and Administration
- Assistant Commissioner for Policy and Legal
- Revenue Legal Counsel
- Income Tax
- Field Audit
- Motor Vehicle
- Excise Tax Administration
- Driver Services
- State Revenue Office Administration

With the exception of Regular Salaries, Personal Services Matching and Capital Outlay, continuing level of appropriation is the FY2021 Authorized.

The Agency requests appropriation in the amount of \$109,070,677 in FY22 and \$109,143,200 in FY23.

The Agency Request includes the following for both years:

- Transfer of (20) Extra Help positions including (\$60,000) in Extra Help appropriation and (\$4,812) in Personal Services Matching appropriation to Department of Finance and Administration - Shared Services (9906) - Appropriation Z42.
- Transfer of (1) position and Regular Salaries of \$120,543 with Personal Services Matching of (\$33,535) to DFA Management Services Operations (0610) - Appropriation 272.
- Transfer of (1) position and Regular Salaries of (\$62,531) with Personal Services Matching of (\$19,995) to DFA - Assessment Coordination - Operation (0490) - Appropriation 258.
- Transfer of 4 positions with \$171,024 in Regular Salaries and \$62,423 in Personal Services Matching from DFA - Assessment

Coordination - Operation (0490) - Appropriation 258.

- Transfer of 1 position and Regular Salaries of \$29,046 and Personal Services Matching of \$12,083 from DFA Tobacco Control Board Operations (0261) - Appropriation 983 for tax processing due to elimination of the Excela contract.
- Transfer of 3 positions and Regular Salaries of \$84,786 with Personal Services Matching of \$35,735 from DFA Management Services Operations (0610) - Appropriation 272 for tax processing due to elimination of the Excela contract.
- Transfer of 25 positions with \$650,850 in Regular Salaries and \$288,015 in Personal Services Matching from DFA - Child Support Enforcement - Operations (0634) - Appropriation 120 for State Revenue Offices.
- Reduction of (\$1,600,000) from Operating Expenses for the ending of the Exela Technologies contract for tax return processing moving back to DFA.
- Restoration of \$600,000 in Capital Outlay returning it to FY21 levels.

The Executive Recommendation provides for the Agency Request, 28 position upgrades with Regular Salaries of \$144,967 and Personal Services Matching of \$35,075, and 8 position reclassifications for each year of the biennium.

Appropriation Summary

Appropriation: 281 - Revenue Services Division - Operations

Funding Sources: HSC - State Central Services

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	47,822,607	57,158,360	56,006,798	58,502,068	58,647,035	58,560,868	58,705,835
#Positions		1,428	1,526	1,526	1,557	1,557	1,557	1,557
Extra Help	5010001	165,130	300,000	300,000	240,000	240,000	240,000	240,000
#Extra Help		17	100	100	80	80	80	80
Personal Services Matching	5010003	18,713,989	21,066,366	20,648,032	22,093,609	22,128,684	22,107,332	22,142,407
Overtime	5010006	18,832	45,000	45,000	45,000	45,000	45,000	45,000
Operating Expenses	5020002	19,958,969	29,000,000	29,000,000	27,400,000	27,400,000	27,400,000	27,400,000
Conference & Travel Expenses	5050009	65,447	90,000	90,000	90,000	90,000	90,000	90,000
Professional Fees	5060010	16,734	100,000	100,000	100,000	100,000	100,000	100,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	31,126	600,000	600,000	600,000	600,000	600,000	600,000
Total		86,792,834	108,359,726	106,789,830	109,070,677	109,250,719	109,143,200	109,323,242

Funding Sources								
State Central Services	4000035	86,792,834	108,359,726		109,070,677	109,250,719	109,143,200	109,323,242
Total Funding		86,792,834	108,359,726		109,070,677	109,250,719	109,143,200	109,323,242
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		86,792,834	108,359,726		109,070,677	109,250,719	109,143,200	109,323,242

FY21 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2019-2021 Biennium.

Analysis of Budget Request

Appropriation: F10 - MV Special Plates

Funding Sources: NMV - MV Special Plates - Cash in Treasury

The installation of the Cash Management System (CMS) / Arkansas Integrated Revenue System (AIRS) has provided additional opportunities to change business processes to allow better internal controls to safeguard state assets.

This appropriation was set up to make the necessary changes in the business processes for disbursing the Motor Vehicle Special License Plates fees to the proper entities.

Continuing level of appropriation is the FY2021 Authorized.

The Agency is requesting to continue appropriation of \$4,000,000 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: F10 - MV Special Plates

Funding Sources: NMV - MV Special Plates - Cash in Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
MV Special Plates-Administrative 5900046	2,882,060	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total	2,882,060	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Funding Sources							
Cash Fund	4000045	2,882,060	4,000,000		4,000,000	4,000,000	4,000,000
Total Funding		2,882,060	4,000,000		4,000,000	4,000,000	4,000,000
Excess Appropriation/(Funding)		0	0		0	0	0
Grand Total		2,882,060	4,000,000		4,000,000	4,000,000	4,000,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: M50 - Revenue Miscellaneous Cash

Funding Sources: NMV - Cash In Treasury (IRP/UCR Fees, Prepaid E911 Service Charge)

The Department of Finance and Administration, Revenue Services Division receives and collects fees from the International Registration Plan (IRP) , Unified Carrier Registration (UCR) and E911 Service Charge.

The majority of fees and service charges are distributed to other entities for distribution and other purposes as authorized by law.

Continuing level of appropriation is the FY2021 Authorized.

The Agency is requesting to continue appropriation of \$24,000,000 each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: M50 - Revenue Miscellaneous Cash

Funding Sources: NMV - Cash In Treasury (IRP/UCR Fees, Prepaid E911 Service Charge)

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2019-2020	2020-2021	2020-2021	2021-2022		2022-2023	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Distribution Fees/Service Charge 5900046	2,355,007	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
Total	2,355,007	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000
Funding Sources							
Cash Fund 4000045	2,355,007	24,000,000		12,000,000	12,000,000	12,000,000	12,000,000
Total Funding	2,355,007	24,000,000		12,000,000	12,000,000	12,000,000	12,000,000
Excess Appropriation/(Funding)	0	0		12,000,000	12,000,000	12,000,000	12,000,000
Grand Total	2,355,007	24,000,000		24,000,000	24,000,000	24,000,000	24,000,000

Expenditure of appropriation is contingent upon available funding.